Pages 196-197:—

Insert the following as a new Chapter numbering it as 23-A :—

Chapter 23-A.—Forest Department : Accounts of Divisional and other Officers.

General . . . 448 A, Paras. 1-15 Accounts of Subordinates and Sub-Divisional officers 448 A, „ 16-17	Accounts of Divisional Forest Officers 448-A, Paras. 18-57

[The rules in this Chapter are not applicable in their entirety to Madras and Bombay.]

General.

448A. This chapter deals with the initial accounts maintained by the Divisional Forest officers and their subordinates and with the accounts rendered by Divisional Forest officers to Accountants-General. The Forest Code published by the Government of India contains the financial powers of the various Forest officers and also the rules for the classification of Forest revenue and expenditure and some of those relating to budget procedure. The procedure to be adopted by Forest officers in dealing with treasuries is to be found in Chapter 23. The rules contained in Part I of this Code also have to be observed by Forest officers, to the extent that they are not modified by the rules in this chapter and in Chapter 23.

Cash Book.

2. Every officer who is authorised to receive and disburse Government money will maintain a cash book (Form No. 60-H,) in which he will enter all money transactions as they occur. Sufficient details will be given in the column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. The cash book will be closed monthly.

3. All receipts, disbursements and charges of whatever sort connected with the public service must be, and no other may be, shown in the cash book.

4. (*i*) The term "Cash" includes currency notes, sovereigns, silver, nickel, bronze and copper coins only.

(*ii*) A cheque received from a private individual in payment for timber, etc., sold should not be treated as "Cash", and its amount should not be credited in the accounts until it has been cashed. Cheques drawn in favour of the Divisional officer may, however, be considered as cash, while they are in transit to the treasury for realization.

5. The voucher forms peculiar to this department are :—

Form No. 60K—Revenue derived from supplies to Public Departments.

Form No. 60L—Daily labour forms.

Form No. 60M—All other payments.

6. All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it and that the payments are supported by vouchers which have been passed by him. The cash book should be initialled under the last entry checked.

7. Every officer who is authorised to receive and disburse Government money will keep a cash chest for the custody of the Government money in his charge, and will keep the key of it in his own possession.

8. The contents of the cash chest must be counted at least once a month and the amount compared with the cash book balance. If any excess or deficit be found an entry of it will be made at once in the cash book and a report will be forwarded to the officer to whom the accounts are submitted.

Muster Rolls.

9. For works executed by labourers on daily or monthly pay, a muster-roll must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. An abstract in Form 60L will be submitted to the audit office as a voucher.

10. The nominal muster-roll is the initial record of the labour employed each day on work and must be written up daily by the subordinate deputed for the purpose.

11. Payments on muster-rolls should be made or witnessed by the officer of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark, his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster-roll.

Measurement Book.

12. Whenever a work is measured with a view to payments being made, the measurements taken should be systematically recorded in a book called the measurement book, which will form the basis of all accounts of quantities: the description of the work must be lucid so as to admit of easy identification and check.

This rule will not apply to work done on lump sum contract or on daily labour.

13. The pages of the book should be machine-numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible.

14. A reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book.

15. No contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book, and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

ACCOUNTS OF SUBORDINATES AND SUB-DIVISIONAL OFFICERS.

16. Subordinates are supplied with funds by advances given by the Divisional Forest officers or by Sub-Divisional officers. Sub-Divisional officers are also allowed to draw cheques against Divisional Forest officers' letters-of-credit under the rule in Article 451.

17. These officers will close their cash books on the 27th day of each month, or on such earlier date as may be necessary, in order to ensure that the officer in charge of the Division in which they are serving or in which

Page 196(3), Chapter 23-A, Article 448A—19—

For the words "and a report in Form No. 60-G. sent to the Accountant General" *in the second line substitute* "and a certificate to the effect that it agrees with the computed balance will be given on Form No. 60-I."

(21st List—2-4-18.)

Page 196 (4), Chapter 23-A, Article 448A—29—

Delete the words "along with cash balance report" *and* "and the Conservator direct" *from the 4th and the 5th lines.*

(21st List—2-4-18.)

their accounts are compiled may receive by the last day of the month, a copy of the cash book with the original vouchers and such other accounts as may be prescribed.

Accounts of Divisional Forest Officers.

18. The responsibility for the effective check and control of Divisional Forest accounts both in respect of revenue and expenditure rests on the Divisional Forest officers.

Cash Balance Report.

19. The cash balance on hand will be counted on the last day of each month and a report in Form No. 60-G sent to the Accountant-General. The duties of the Divisional Forest officers with respect to the verification of the cash balance are the same as those of the chief revenue officer of a district with respect to the treasury balance (*vide* Articles 335 and 336)—but without the special sanction of the Local Government not more than two months may be allowed to elapse without a personal verification of the balance by the Divisional officer.

Cash book.

20. The cash book of Divisional officers (Form Nos. 60-H and 60-I) shall contain—

(*a*) A detailed record of the daily transactions of the Divisional officer himself, to be written up daily.

(*b*) The revenue realized and expenditure incurred by Sub-Divisional officers or subordinates in totals only, all items other than classified revenue and expenditure will be entered in detail in the Divisional cash book.

(*c*) Recoveries of service payments will be credited in detail on the debtor side of the Divisional cash book.

21. If a recovery of a service payment is effected before the close of the year in which the item was charged in the accounts, the amount recovered will be entered under the Head "Recoveries of Service payments" on the debtor side of the daily cash book and will not be paid into the treasury as revenue but retained as part of the Divisional cash balance. It will be entered in Form 60-P forwarded to the Accountant-General and the Conservator as a minus entry in red ink under the sub-head to which the amount was originally charged, and the net total of Form 60-P, after deducting the recovery, will be entered on the creditor side of the monthly cash account forwarded to the Accountant-General. If a recovery of a service payment is effected after the close of the year in which the item was charged in the accounts, the amount will be credited as miscellaneous revenue under "V b. Refunds" and paid into the treasury accordingly.

Excess charges on account of pay should usually be recovered by deduction from the pay bill next disbursed after the receipt of the Objection Statement from the Accountant-General. If the recovery is effected in the same year in which the overcharge is incurred, the net amount only of the bill will be charged in account and the amount deducted noted in the "Remarks" column of the classified abstract of expenditure. (Form No. 60 P.)

22. All items of revenue must be fully detailed; the forest from which the revenue is realized, the person who pays it, and the articles and quantities removed, should be stated whenever the information is available.

23. When revenue on account of timber or other forest produce is paid in advance, the amounts will be at once credited to the appropriate sub-heads in the cash book.

24. (*i*) Officers in charge of divisions will send to the Conservator, so as to reach him by the 1st day of the last month in each quarter, applications (Form No. 60 C.) for the letters of credit required by them during the ensuing quarter.

(*ii*) The Conservator will frame from them an application in Form No. 60 D. for the requirements of the province or circle and submit it to the Accountant-General. Advice of the letters of credit should reach the officers for whose use they are intended before the commencement of the new quarter. Subsequent transfers of credits from one treasury to another can be made only on application through the Conservator of Forests.

25. In the case of a cheque being cancelled, the amount will be charged on the creditor side as a "Cancelled Cheque," and the cancelled cheque will be forwarded with the cash account as a voucher. If the expenditure in payment of which the cancelled cheque was drawn has been charged against the appropriate budget head, and it is intended that the cancellation of the cheque shall be a reversal of that payment the amount of that cheque will be treated as a cash recovery of a service payment and entered in the accounts in the manner prescribed in para. 22, the amount of the cancelled cheque being entered on the creditor side of the cash book. But if a fresh cheque be immediately issued in lieu of the cancelled cheque, the amount of the latter will be entered as above on the creditor side of the cash book as a cancelled cheque and the fresh cheque will be shown on the debtor side of the cash book, the number and date of the cheque in lieu of which it is drawn being quoted in the entry. There will be no fresh charge against the head of service originally debited.

26. A lost cheque will be treated in the accounts in all respects like a cancelled cheque, the treasury certificate of non-payment being forwarded as a voucher in support of the entry of cancellation on the creditor side of the cash account.

27. The date of a lapsed cheque may not be altered. A fresh cheque should be issued, the lapsed cheque being cancelled and treated as directed in paragraph 25.

28. An account current with each treasury will be kept in Form 60 E, in a book by every officer holding a letter of credit, in which will be entered on one side the credits granted, and on the other the cheques with number, date, name of person in whose favour and purpose for which drawn. The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly and signed. In this way it will always be seen how the balance of each letter of credit stands at any time, and mistakes in overdrawing money will be avoided.

29. In the same book will also be kept a monthly register of cheques drawn from all treasuries in which the officer holds letters of credit (Form No. 60 F) a copy of which will be submitted on the last day of the month along with cash balance report to the Accountant-General and the Conservator direct.

Salaries, Establishment and Travelling Allowance.

30. The general rules regarding the preparation of salary, establishment and travelling allowance bills will apply to the Forest Department with this difference that the Divisional Forest officers will also discharge the functions the Treasury Officer discharges in the case of other bills as the Divisional Forest officer himself pays the bills of the Forest Department. The following are some of the rules peculiar to the Forest Department.

31. If any non-gazetted officer is allowed leave of any kind or is placed under suspension or is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, the number and date of the officer's order making the change should be entered in the "Remarks" column of the establishment bill Form No. 6, against the name of the employé to whom the order relates.

32. All changes in the *personnel* of establishments, and the grant of all leave to subordinate employés, sanctioned by Conservators as well as by those Divisional officers who in certain provinces have been authorised to exercise such powers should be intimated by the sanctioning authority to the Accountant-General in Forms Nos. 60 J and 60 JJ.

NOTE.—The Accountant General or Comptroller may with the approval of the L. G. introduce the forms of absentee statements prescribed in Articles 60 and 60 A in lieu of the forms specified in this rule.

33. Salaries and travelling allowances due to officers on their transfer to another circle or division and paid after their arrival, will be paid from and charged against the Budget grant of the Division to which they have been transferred.

Works Accounts.

34. Works requiring sanction of an authority higher than the Divisional Forest officer shall not be commenced until the sanction has been accorded.

35. All sanctions of works will be numbered consecutively by the Conservator for each financial year and they will be communicated by him to the audit officer in monthly lists.

36. The expenditure incurred on such works will be entered in detail in a register in Form No. 60 R and when the expenditure for the month on a work is posted in Form No. 60 P for submission to the audit officer expenditure to the end of the previous month should be entered in the "Remarks" column.

37. On the completion of any such work a completion report exhibiting the amount sanctioned and actually expended in the same details as in the monthly accounts will be submitted through the account officer to the Conservator. In the case of works sanctioned by the Local Government or the Government of India the completion reports will be submitted to Government.

38. When a contract of work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. Care must also be taken that the document is stamped and, if necessary, registered according to the law in force for the time being.

Advances to Contractors.

39. Advances to contractors should be given in exceptional cases only when no other arrangements can be made for carrying on the work. When an advance is made to a contractor, security must be taken, if possible, for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the cash book under "Forest Advances" and will be supported by the payee's receipt on voucher Form No. 60 M. All entries of advances on both sides of the cash book must be made in red ink.

40. When an advance is recovered (wholly or partially) from a contractor either by work done or in cash, the amount recovered will be credited in the cash book under "Forest Advances" and the numbers and dates of the items in which the advances so recovered were orginally charged will be quoted in the entry on the debtor side. If the recovery is the value of work done, such value will be charged *per contra* to the appropriate budget sub-head in the cash book, and the charge will be supported by a voucher detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger account.

Advances to Disbursers.

41. Advances to disbursers will be treated in the accounts like advances to contractors.

The opening and closing cash balances in the cash account of each subordinate must agree with the balances shown as outstanding against him in the Divisional ledger at the commencement and the close of each month.

The ledger account is to be maintained by the Divisional officer only. Any advances made by Sub-Divisional officers and subordinates are to be shown in their accounts, which will be incorporated in the usual course in the Divisional account, and thus in the Divisional ledger.

Ledger.

42. A ledger will be maintained in Form No. 60 N for all accounts with contractors and disbursers. On the debtor side will be entered all payments made to them; and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash. The ledger account is a running account with each contractor and disburser, from which the amount due by him or to him can always be easily ascertained.

43. Only one account is opened with each disburser. In the case of a contractor a fresh account is opened whenever a first advance is made to him for a separate work. Each item charged in the cash book under "Forest Advances" is posted in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, is set off against the amount due from the contractor or disburser, as shown in his account in the ledger.

44. The account of each contractor and disburser should be balanced and signed by the Divisional officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals.

45. The pages in the ledger will be numbered consecutively, and there will be an index to the accounts it contains. Each new account opened will bear a

number which will be appropriated to that particular account until it is finally closed. The number will be given to the accounts in the ledger in consecutive order as they are opened, and will run on in a continuous sequence through successive years.

46. An abstract of the contractors' and disbursers' ledger accounts (Form No. 60 O) will be submitted with the monthly accounts. In this monthly abstract will be shown in consecutive order first the contractors' accounts and then the disbursers' accounts. The columns in Form No. 60 O will be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts will be given at the foot of the abstract.

47. The abstracts from the contractors' and disbursers' ledger (Form No. 60 O) for March in each year will be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance.

Monthly Accounts.

48. Divisional officers will render the following accounts to the Accountant-General. They should be despatched as a rule on or before the 5th of the following month, and only for special reasons should despatch be delayed later than the 15th of each month. If despatched on a later date, an explanation of the cause of delay must invariably be forwarded on the 15th to the Accountant-General.

(1) A monthly cash account in Form No. 60 I, showing in lump sums for the month—

(*a*) All items of revenue and expenditure which have been entered in detail and credited or debited to budget sub-heads in the Divisional officer's cash book, or in the accounts of the disbursers subordinate to him.

(*b*) All cheques drawn.

(*c*) All revenue remitted to treasuries.

(*d*) All recoveries from and advances made to contractors and disbursers for which separate returns (Forms Nos. 60 N & 60 O) are submitted.

All other items of receipt or charge should be entered in detail.

The Divisional officer must sign a certificate at the foot of the cash account to the effect that, with the exception of items on accounts of cash recoveries of service payments duly noted in the cash book but not shown in the cash account, the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned. When the Divisional officer signs the cash accounts while on tour and cannot give in the required certificate, this should be furnished separately as soon as he returns to headquarters.

The following documents will be submitted with the monthly cash account :—

(*a*) Classified abstract of revenue and expenditure (Form No. 60 P), in which the items will be classified in accordance with the prescribed budget sub-heads, in such detail as may be required by the Accountant-General.

A certificate in the following form will be attached to each classified abstract of expenditure, and will be signed by the Divisional officer :—

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. Vouchers for all sums above Rs. 25 in amount, and all sums paid for refunds, salaries and travelling allowances of both permanent and temporary establishments, advances, and for all items adjusted by book-transfer with other Departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again."

(*b*) All the vouchers referred to in the certificate under clause (*a*), those pertaining to each sub-division or range being given a distinguishing letter in addition to their numbers.

(*c*) Vouchers for each item of payment [including treasury receipts for revenue paid in] entered in the monthly cash account (Form No. 60 I).

(2) Monthly schedule of remittances of revenue to treasuries (Form No. 60 Q), with the consolidated treasury receipts. The entries in this statement should show each item of remittance separately, and reference to these items should invariably be made against the entries, in the last column of the consolidated treasury receipt.

49. Rules have been laid down in para. 17 above for the submission of the sub-divisional monthly accounts in time to enable the preparation of the divisional monthly accounts on the due date. If they do not reach the Divisional officer in time to be incorporated in the accounts of the month to which they refer, they will be shown in the following month. In the case of the accounts of March in each year, the Divisional officer should keep open his accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments taking place within the official year may, without exception, be brought into the accounts of the year. The Divisional officer must satisfy himself that the above accounts have been truly and accurately incorporated.

50. On the same day on which the accounts are sent to the Accountant-General, the monthly abstract of contractors' and disbursers' ledger (Form No. 60 O) with vouchers will be submitted, in original, by Divisional officers to the Conservator.

51. In addition to the cash accounts, such accounts of revenue, due and outstanding and of timber transactions will be submitted by the Divisional officer as the Accountant-General may from time to time direct. Copies of all such directions will be forwarded by the Accountant-General to Conservators.

52. The remittance of advances to disbursers by postal money orders may be authorised by the Local Government, wherever convenient, under such rules as may be deemed necessary. In such cases a post office receipt, with inland money order acknowledgment, will suffice as a payment voucher.

53. All revenue and expenditure must be recorded at once in the accounts of the Division within which it is collected or incurred, without reference to its origin or object, and no interdivisional adjustments are allowed. When revenue is collected or expenditure incurred in one Division on account of another, a note should be made outside the accounts if the information is required for departmental purposes.

This Article applies only to transactions between divisions in the same circle of a province. In the case of transactions between divisions in different circles of the same province, adjustment should be made to enable the results of the working of forests in each circle to be accurately ascertained.

Note.—Interdivisional adjustments are allowed in the case of advances of pay, travelling allowances, etc., made to officers on transfer from one division to another.

Duties of Conservators.

54. (i) The duties of the Conservator with regard to the accounts of Forest expenditure are to exercise a strict control over the whole outlay for Conservancy and Works and to examine the charges on account of travelling allowance and contingencies.

(*ii*) The Conservator is specially required to control the adjustment of advances.

(*iii*) Under the authority of the Local Government, the Conservator, during his absence from headquarters, may delegate all or a portion of his duties with regard to the control of the accounts to the gazetted officer in charge of his office.

(*iv*) All letters which issue from the Conservator's office sanctioning expenditure or appointments must be signed by the Conservator himself or by the gazetted officer in charge of his office but not by the Head Clerk or other office employé.

55. The Conservator, on receipt of the monthly abstracts of the contractors' and disbursers' ledger (para. 50 above) will forward it after making therefrom such notes for information and guidance as might appear to him desirable or necessary, but *within ten days of its receipt,* to the Accountant-General in whose office it will then be retained.

As soon as the Divisional classified abstracts of revenue and expenditure (Form No. 60 P) are received in the Conservator's office, they will be carefully examined, and the Conservator will notify to the Accountant-General in Form No. 60 S, any items which he considers open to objection or which are wrongly classified. The Conservator may also address Divisional officers direct regarding any items on which he requires further information.

Objections.

56. The Objection Statement of the Forest Department will be prepared in Form Nos. 60 S and 60 T (the latter being used in those account offices in which the system of combined objection book and objection statement is in force) and forwarded to the Divisional officer concerned for necessary action. The statement (in original) will be returned within a week of its receipt by the Divisional officer to the Accountant General through the Conservator who will note all corrections and alterations in his copy of the Divisional Classified Abstracts of Revenue and Expenditure

57. A list will be forwarded by the Accountant General to the Conservator each month showing the dates on which the objection statements were sent to each Divisional office. The list will be completed and sent back to the Accountant General by the Conservator after all the Objection Statements for the month have been returned.

[*11th list, 15-10-15.*]